

INFORMATION PAPER
CFO ISSUES – STEWARDSHIP LANDS
FY1999 POLICY

Issue: To establish USACE standards for reporting Stewardship Lands.

References:

Federal Accounting Standards Advisory Board (SFFAS) No. 8, Supplementary Stewardship Reporting
DOD Financial Management Regulation, Volume 6B, Chapter 11, August 1998
GAO Draft Stewardship Guidance Project, Materiality Section

Description: Stewardship Lands. USACE Policy. The U.S. Army Corps of Engineers only purchases those lands that are needed to execute project missions and purposes. In order to protect, conserve and enhance project lands an administrative document known as a master plan is developed. Master plans are required for civil works projects where the Corps has administrative responsibilities for the management of natural and manmade resources. This basic document is used as a guide to accomplish Corps missions and responsibilities for the project pursuant to Federal laws to preserve, conserve, restore, maintain, manage, and develop the project lands, waters, and associated resources.

As a component of the plan, the project lands are zoned into various land use classification categories (project operation, recreation, mitigation, environmental sensitive areas, and, multiple resource management) to provide for development and resource management consistent with authorized project purposes and the provisions of the National Environmental Policy Act and other Federal laws. As part of the zoning process, there may be lands that are identified as no longer being needed to accomplish the project purposes. Upon further review, if the property is recommended as excess by the district, a Report of Excess will be forwarded to the MSC Commander for submission to HQUSACE for completion of a “Determination of Excess,” in accordance with ER 405-1-12 for the future disposal of the property. The plans are periodically reviewed and updated to insure that the authorized project purposes are being met and that only those lands needed to support these purposes are kept.

Pursuant to regulations issued by the General Services Administration (GSA), the Corps/GSA periodically surveys real property under the Corps control to identify property not needed, underutilized or not being put to optimum use. If any such property is identified, steps are taken to dispose of it under regulations prescribed by GSA.

Requirements for Compliance: The USACE policy described above precludes USACE from regularly carrying “stewardship lands” as a part of USACE projects. However, unusual agreements with state, local, or other federal agencies may place the Corps in a position of having some “stewardship” over land owned by others. Such unusual agreements, if any, will be identified by data call each fiscal year, and will be reported.

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Remarks: Any Stewardship lands reported by the Corps will be connected with a unique agreement between a district and another outside federal, state, or local entity.

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